

**Multistate Tax Commission  
Combined Reporting Project  
Policy Goals, Work Objectives and Timelines**

**POLICY GOALS**

As directed by the Executive Committee of the Multistate Tax Commission, the Uniformity Committee is charged with the responsibility of drafting uniform statutory and regulatory language to assist states wishing to convert to a combined reporting methodology from their current separate entity or consolidated reporting method. Additionally, states currently employing the combined reporting methodology may draw best practices from the uniformity recommendation and amended their current language.

The goals of this project are the same as the overall goals of the Multistate Tax Commission. They are to:

- encourage tax practices that reduce administrative costs for taxpayers and States alike,
- develop and recommend uniform laws and regulations that promote proper state taxation of multistate and multinational enterprises, and
- encourage business compliance with state tax laws through education, negotiation and enforcement.

**WORK OBJECTIVES**

1. Develop model legislation and regulations governing combined reporting.
2. Develop an education, negotiation and enforcement recommendation which encourages a unitary business to comply with state tax laws.

**TIMELINE**

DATE & TIME	FORUM	PLANNED ACTION
March 15, 2004	Subcommittee Meeting	Review of the California Guide
April 27, 2004 3:30 Eastern	Teleconference	Charitable Expenses & Holding Companies
May 25, 2004 3:30 Eastern	Teleconference	Intercompany Transactions
June 30, 2004 3:30 Eastern	Teleconference	Partnership Treatment
July 25-26, 2004	Annual Meeting	Discussion on Draft Statute

